IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 24TH JULY 2007 / 2ND SRAVANA 1929

OP.No. 3133 of 1998(S)

RA.230/COCH/96 IN WTA 19/COCH/1991 of INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH.

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PETITIONER:

MRS. KATHERINE PALU, CHACKOLA BHAVAN.
MISSION QUARTERS, TRICHUR.

BY ADV. SRI.P.BALACHANDRAN

RESPONDENT:

COMMISSIONER OF WEALTH TAX,
COCHIN.

BY STANDING COUNSEL SRI GEORGE K. GEORGE.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 24/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

O.P.No.3133 of 1998

Dated, this the 24th day of July, 2007

JUDGMENT

H.L. DATTU, CJ.

This petition is filed under section 27(3) of the Wealth Tax Act, 1957 with a request to this court to direct the Tribunal to state the case and refer the questions of law that would arise in the orders passed by the Tribunal in appeal WTA No.19/1991 for the assessment year 1988-89.

2. The assessee being aggrieved by the orders passed by the Deputy Commissioner of Appeals, had filed an appeal before the Tribunal in WTA No.19/1991 for the assessment year 1988-89.

3. The Tribunal by its order dated 26th May , 1997 has rejected the appeal. Thereafter the assessee has filed an application under section 27 (1) of the Act inter alia requesting the Tribunal to state the case and refer the questions of law that would arise in WTA No.19/1991 disposed of on 21.8.1996. The said application was rejected by the Tribunal by its order dated 26th May, 1997. That is how the petitioner is before us in this petition filed under section 27(3) of the Wealth Tax Act.

4. We have heard the learned counsel appearing for the assessee and Sri George K. George, learned counsel appearing for the Revenue.

5. After hearing we are of the opinion that the prayer in the petition requires to be granted. Accordingly the following:

Order

These writ petition is allowed. Now a direction is issued to the Income Tax Appellate Tribunal to state the case and refer the questions of law that would arise in WTA No.19 of 1991 for the assessment year 1988-89 as expeditiously as possible.

Ordered accordingly

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

mt/

H.L.DATTUA, CJ. &
K.T.SANKARAN, J.

O.P.NO.3133 OF 1998

JUDGMENT

24.7.2007